

## AUDIT REPORTS ISSUED BETWEEN 1<sup>st</sup> APRIL 2018 & 30<sup>th</sup> SEPTEMBER 2018

### Pest Control & Animal Welfare

#### Assurance Level

##### **Assurance: SATISFACTORY**

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

#### Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> <li>Pest control contracts should be clearly documented with full payment received prior to the commencement date in accordance with Financial Regulation D2.20. An up to date record should be available for all contracts containing all relevant details to enable adequate monitoring.</li> </ul>	<ul style="list-style-type: none"> <li>The Operations Manager (Environmental Services) is the Chair of the Staffordshire Pest Control and Animal Welfare Group. All Local Authorities in Staffordshire meet quarterly to discuss and benchmark against each other, ensuring that all parties are providing a consistent service. Any pricing/legislations changes etc. are then rolled out across the High Peak also to ensure consistency within the Alliance.</li> </ul>

#### Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Security/Storage/Stock					2	
Pest Control Record Keeping					1	
Commercial Pest Control Contracts			1			
Stray Dogs					3	
Staff Training					1	
<b>Total</b>			<b>1</b>		<b>7</b>	

## VAT

### Assurance Level

#### **Assurance: SATISFACTORY**

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

### Key Findings

<b>Key Issues</b>	<b>Strengths and Improvements</b>
<ul style="list-style-type: none"> <li>The bad debt write off procedure should be reviewed to ensure that VAT is reclaimed where applicable.</li> </ul>	<ul style="list-style-type: none"> <li>VAT returns were found to be accurate and submitted prior to the deadline.</li> <li>Technical releases are monitored and planned for.</li> </ul>

### Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

<b>Description</b>	<b>High</b>		<b>Medium</b>		<b>Low</b>	
	<b>R</b>	<b>A</b>	<b>R</b>	<b>A</b>	<b>R</b>	<b>A</b>
Procedure Notes					1	
Invoices					1	
Write Offs			1			
VAT Reclaim					3	
Accounting for VAT					1	
Partial Exemption						1
<b>Total</b>			<b>1</b>		<b>6</b>	<b>1</b>

## Commercial Properties

### Assurance Level

#### **Assurance: SATISFACTORY**

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

### Key Findings

<b>Key Issues</b>	<b>Strengths and Improvements</b>
<ul style="list-style-type: none"> <li>Re-letting procedures should be reviewed to ensure that improvement/reinstatement works can be promptly identified and undertaken to minimise periods of unoccupancy.</li> </ul>	<ul style="list-style-type: none"> <li>Regular liaison with Recovery staff to promptly identify overdue amounts.</li> </ul>

### Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

<b>Description</b>	<b>High</b>		<b>Medium</b>		<b>Low</b>	
	<b>R</b>	<b>A</b>	<b>R</b>	<b>A</b>	<b>R</b>	<b>A</b>
Leases					3	
Policies & Procedures					2	
Vacant Properties			1			
Leek Cattle Market					1	
Key Lists					1	
Document Retention						1
Risk Registers					1	
Risk Assessments					1	
<b>Total</b>			<b>1</b>		<b>9</b>	<b>1</b>

## Media & Communications

### Assurance Level

#### **Assurance: SATISFACTORY**

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

### Key Findings

<b>Key Issues</b>	<b>Strengths and Improvements</b>
<ul style="list-style-type: none"> <li>Periodic meetings should be held with all services to document future media &amp; communication requirements as identified within service plans, project plans, forward plans etc, to enable a co-ordinated approach across the Alliance.</li> </ul>	<ul style="list-style-type: none"> <li>All press releases are compiled by the Media &amp; Communications Team to ensure accuracy and consistency.</li> <li>Cost effective methods of distributing communications and publications are utilised.</li> </ul>

### Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

<b>Description</b>	<b>High</b>		<b>Medium</b>		<b>Low</b>	
	<b>R</b>	<b>A</b>	<b>R</b>	<b>A</b>	<b>R</b>	<b>A</b>
Documented Strategies and Procedures			1		1	
Corporate Style Guide					1	1
Accuracy of Published Documents					1	
Images						2
External Suppliers					1	
<b>Total</b>			<b>1</b>		<b>4</b>	<b>3</b>

## Transparency Code 2015

### Assurance Level

#### **Assurance: SATISFACTORY**

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

### Key Findings

Key Issues	Strengths and Improvements
	<ul style="list-style-type: none"> <li>A responsible officer has been identified for all categories of publications required by the Local Government Transparency Code; and a co-ordinating role has been assigned to a member of the Transformation Team. As a consequence substantial improvements have been made since the previous audit, both in terms of the quality of the information published, and compliance with frequencies.</li> </ul>

### Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Local Authority Land					1	
Publication Format					1	
<b>Total</b>					<b>2</b>	

## Leisure Contract Management

### Assurance Level

#### **Assurance: SATISFACTORY**

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

### Key Findings

<b>Key Issues</b>	<b>Strengths and Improvements</b>
<ul style="list-style-type: none"> <li>Inventories should be managed in accordance with Schedule 11 (HPBC) and Schedule 12 (SMDC) of the contract.</li> <li>Copies of insurance policies (Employers Liability and Public Liability) should be received and checked for adequacy on an annual basis in compliance with clause 23 (HPBC) and 24 (SMDC) of the contracts.</li> </ul>	<ul style="list-style-type: none"> <li>Regular meetings are held with the contractor to discuss any contract related matters.</li> <li>Procedures are in place to ensure that leisure centre charges are agreed prior to implementation.</li> <li>Management fee payments are calculated annually and approved prior to payment.</li> </ul>

### Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Procurement					1	
Contract Management			2		2	
Customer Complaints					1	2
<b>Total</b>			<b>2</b>		<b>4</b>	<b>2</b>